

1982 CUMMULATIVE TABLE OF CONTENTS

Audit Productivity: A Cross-Sectional Analysis	<i>Stuart J. Greenfield</i>	501
Cigarette Excise Taxation and Interstate Smuggling: An Assessment of Recent Activity	<i>Kenneth E. Warner</i>	483
Closing the Scissors, or the Real Public Sector has Two Sides	<i>Richard M. Bird</i>	477
Demand for Public Services: Inferences from Municipal Bond Referenda, The	<i>Gil DeBartolo and Peter Fortune</i>	55
Depreciation and Leasing Under the New Tax Law	<i>Emil M. Sunley</i>	287
Distributional Impact of Proposition 13: A Microsimulation Approach, The	<i>Howard Chernick and Andrew Reschovsky</i>	149
Does the Income Tax Favor Human Capital?	<i>L. G. Sgontz</i>	99
Effect of Capital Gains Taxation on Year-End Stock Market Behavior, The	<i>Joel Slemrod</i>	69
Effect of Taxes on the Appropriate Coupon Rate Strategy for Issuing Corporate Bonds, The	<i>Ronald C. Braswell and DeWitt Summers</i>	437
Effect of Taxes on the Profitability of U.S. Oil and Gas Production: A Case Study of the OCS Record	<i>Walter J. Mead, Dennis D. Muraoka and Philip E. Sorensen</i>	21
Effect of the Number of Local Governments on Central City Expenditures, The	<i>David L. Sjoquist</i>	79
Effects of the 1981 Depreciation Revisions on the Taxation of Income from Business Capital	<i>Jane G. Gravelle</i>	1
Erratum	<i>George Zodrow</i>	511
Federal Aid and State Finances	<i>Steven D. Gold</i>	373
Federal Wealth Transfer Taxes After the Economic Recovery Act of 1981	<i>Harry L. Gutman</i>	253
Future of the Individual Income Tax, The	<i>Joseph J. Minarik</i>	231
How Regressive are United States Distortions of International Trade?	<i>Don P. Clark</i>	215
Impact of Changes in Tax Depreciation Rates on Holding Periods for Real Estate Investments, The	<i>William W. Alberts and Richard P. Castanias, II</i>	43
Impact of the Economic Recovery Tax Act on State and Local Reven- ues: A Case Study of New York City Corporate Tax Revenues	<i>Catherine Kweit and Marilyn M. Rubin</i>	295
Impact of the 1981 Tax Act on Charitable Giving, The	<i>Charles T. Clotfelter and Lester M. Salamon</i>	171
Incidence of a Lifetime Consumption Tax, The	<i>Paul L. Menchik and Martin David</i>	189
Income Tax and Self-Employment, The	<i>James E. Long</i>	31

Initial Effects of the Fiscal 1982 Reductions in Federal Domestic Spending	<i>Richard P. Nathan, Philip M. Dearborn, Clifford A. Goldman and Associates</i>	365
Local Tax Burdens, Benefit Levels and Fiscal Illusions	<i>Peter J. May</i>	465
More on the Neutrality of Land Taxation	<i>David E. Wildasin</i>	105
Municipal Bond Banking: A Comment	<i>Paul L. Solano and Steven Hoffman</i>	117
Note on the Inefficiency of Interest Subsidies, A	<i>Irene Lurie</i>	491
On Taxing Marriages	<i>Michael C. Lovell</i>	507
Perverse Effects of Partial Taxation of Unemployment Benefits	<i>John H. Beck</i>	223
Possibilities for an Expenditure Tax, The	<i>David F. Bradford</i>	243
Property Tax Incidence on Owner-Occupied Housing: Evidence from the Annual Housing Survey	<i>Keith R. Ihlanfeldt</i>	89
Reply to Tideman	<i>David E. Mills</i>	115
Rich-State-Poor-State Problem in a Federal System, The	<i>Albert Davis and Robert Lucke</i>	337
Roundtable Discussion: Where is Our Tax Structure Going and Where Should it Go?	<i>J. Gregory Ballentine, Daniel Halperin, Joseph A. Pechman, Rudolph G. Penner, and Lester Thurow</i>	307
State Income Taxation of Multijurisdictional Corporations and the Supreme Court	<i>Walter Hellerstein</i>	401
Tax-Exempt Zero-Coupon Bond Pricing	<i>Scott H. Williamson</i>	497
Tax Incidence Assumptions and Fiscal Burdens by State	<i>Stephen H. Long and Russell F. Settle</i>	449
Tax on Land Value is Neutral, A	<i>T. Nicolaus Tideman</i>	109
Tax on Land Value May Not be Neutral, A	<i>Brian L. Bentsick</i>	113
Wealth, Consumption and Tax Neutrality	<i>Geoffrey Brennan and David Nellor</i>	427
What Rate Structure for a Value-Added Tax?	<i>Sijbren Cnossen</i>	205
Where to Go from Here: A Lawyer's View	<i>Frederic W. Hickman</i>	269
Which Level of Government Should Assist the Poor?	<i>Helen F. Ladd and Fred C. Doolittle</i>	323
Whither the Corporate Tax? Reform after ACRS	<i>Alan J. Auerbach</i>	275
Why Voters Support Tax Limitations: Evidence from Massachusetts' Proposition 2-1/2	<i>Helen F. Ladd and Julie Boatright Wilson</i>	121
X-Efficiency and State Formula Grants	<i>Richard Silkman and Dennis R. Young</i>	383

